INFORME DE INVESTIGACIÓN CIJUL

TEMA: FLAT TAX EN EUROPA DEL ESTE

SUMARIO:

DESARROLLO

1. DOCUMENTOS EN INGLÉS

a. Concept of Flat Tax

“A flat tax (short for flat rate tax or proportional tax) taxes all household income, and possibly corporates profits as well, at the same marginal rate. A flat tax usually refers to the taxation of incomes but can be applied to consumption.

Flat taxes are uncommon in advanced economies, whose nationwide taxes typically include a graduated tax on household incomes and corporate profits, such that the marginal tax rate rises as the income or profit of the taxed entity rises. Flat taxes, implemented as well as proposed, exempt from tax household income below a statutorily determined level that is a function of the type and size of the household. As a result, a flat marginal rate is entirely consistent with a progressive average tax rate. Otherwise, all income or consumption is taxed at the same marginal rate.”[1]

“A flat tax system is one that charges a single marginal tax rate above the personal allowance. This means that above a certain level, everyone pays the same proportion of their income regardless of how much they earn.

It can also describe a tax system that applies the same single rate across a number of different taxes, such as income tax, corporation tax and VAT.”[2]

b. History and current use

“Historically, a flat tax was seen as an improvement over a status quo featuring lower, including zero, tax rates for the nobility and clergy. Such a situation in 18th century France was one of the causes of the French Revolution. Over the course of the 19th century, most European nations adopted flat taxes applicable to most or all incomes.

After World War I, a progressive income tax was introduced in the majority of countries to fund increased government spending for social programmes and, in particular, large scale wars. In more recent years, some people have come to the conclusion that very high tax rates for the highest income classes are useless: the taxpayers, especially the rich and mobile ones, evade these taxes. However, proponents of high taxes such as George Monbiot claim that they have worked quite well in, for example, Sweden, although detractors claim that Sweden's government programs are becoming a drain on its economy.

Countries levying a flat tax in Europe. Those shaded lightly have a tax rate lower than 20%, those shaded darkly have a tax rate greater than 20%

The flat tax has made something of a "comeback" in recent years. In the USA, former House Majority Leader Dick Armey and FreedomWorks have sought grassroots support for the flat tax. Overseas, policymakers have had greater success. This is largely as a result of its application in several countries of the former Eastern Bloc, where it is generally thought to have been successful, although this assessment has been disputed (see below) [1]. This has attracted much interest in countries such as the US, where it has gone hand in hand with a general swing towards conservative politics [2].

The countries that have recently reintroduced flat taxes have done so largely in the hope of boosting economic growth. The Baltic countries of Estonia, Latvia and Lithuania have had flat taxes of 24%, 25% and 33% respectively with a tax exempt amount, since the mid-1990s. On 1 January 2001, a 13% flat tax on personal income took effect in Russia. Ukraine followed Russia with a 13% flat tax in 2003. Slovakia introduced a 19% flat tax on most taxes (that is, on corporate and personal income, for VAT etc., almost without exceptions) in 2004; Romania introduced a 16% flat tax on personal income and corporate profit on January 1, 2005.

In the United States, while the Federal income tax is progressive, five states — Illinois, Indiana, Massachusetts, Michigan and Pennsylvania — tax household incomes at a single rate, ranging from 3% (Illinois) to 5.3% (Massachusetts). Pennsylvania even has a pure flat tax with no zero-bracket amount.

At the time of writing, Greece (25%) and Croatia are planning to introduce flat taxes. Paul Kirchhof, who was suggested as the next Finance minister of Germany in 2005, proposed introducing a flat tax rate of 25% in Germany as early as 2007, which sparked widespread controversy. Some claim the German tax system is the most complex one in the world. However, Kirchhof subsequently left politics following his CDU party's disappointing result in the 2005 German election, which some attributed to the unpopularity of his flat tax proposal.

On 27 September 2005, the Dutch Council of Economic Advisors recommended a flat rate of 40% for income tax in the Netherlands. Some deductions would be allowed, and persons over 65 years of age would be taxed at a higher rate.

In the United States, proposals for a flat tax at the federal level have emerged repeatedly in recent decades during various political debates. Jerry Brown, former Democratic Governor of California, made the adoption of a flat tax part of his platform when running for President of the United States in 1992. At the time, rival candidate Tom Harkin ridiculed the proposal as having originated with the "Flat Earth Society". Four years later, Republican candidate Steve Forbes proposed a similar idea as part of his core platform. Although neither captured his party's nomination, their proposals prompted widespread debate about the current U.S. income tax system.

Flat tax plans that are presently being advanced in the United States also seek to redefine "sources of income"; current progressive taxes count interest, dividends and capital gains as income, for example, while Steve Forbes's variant of the flat tax would apply to wages only.

In 2005 Senator Sam Brownback, a Republican from Kansas, stated he had a plan to implement a flat tax in Washington DC. This version is one flat rate of 15% on all earned income, unearned income (in particular capital gains) would be exempt. Further more, his plan also calls for an exemption of $30,000 per family and $25,000 for singles. MississippiRepublican Senator Trent Lott stated he supports it and would add a $5,000 credit for first time home buyers and exemptions for out of town businesses. DC Delegate Eleanor Holmes Norton's position seems unclear, however DC mayor Athony Williams has stated he is "open" to the idea.

Flat taxes have also been considered in the United Kingdom by the Conservative party. However, it has been roundly rejected by Gordon Brown, Chancellor of the Exchequer for Britain's ruling Labour Party, who said that it was "An idea that they say is sweeping the world, well sweeping Estonia, well a wing of the neo-conservatives in Estonia", and criticised it thus: "The millionaire to pay exactly the same tax rate as the young nurse, the home help, the worker on the minimum wage"[3]

c. Arguments in favor

i. Simplicity

“A flat tax taxes all income once at its source. From this fact huge gains in simplicity flow. Hall and Rabushka (1995) includes a proposed amendment to the US Revenue Code implementing the variant of the flat tax they advocate. This amendment, only a few pages long, would replace hundreds of pages of statutory language. As it now stands, the USA Revenue Code is over 9 million words long and contains many loopholes, deductions, and exemptions which, advocates of flat taxes claim, render the collection of taxes and the enforcement of tax law complicated and inefficient. It is further argued that current tax law retards economic growth by distorting economic incentives, and by allowing, even encouraging, tax evasion. With a flat tax, there are fewer incentives to create

tax shelters and to engage in other forms of tax avoidance.
Under a pure flat tax without deductions, companies could simply, every period, make a single payment to the government covering the flat tax liabilities of their employees and the taxes owed on their business income. For example, suppose that in a given year, ACME earns a profit of $3 million, pays $2 million in salaries, and spends an added $1 million on other expenses the IRS deems to be taxable income, such as stock options, bonuses, and certain executive privileges. Given a flat rate of 15%, ACME would then owe the IRS (3M + 2M + 1M)x0.15 = $900,000. This payment would, in one fell swoop, settle the tax liabilities of ACME's employees as wells as taxes it owed by being a firm. Most employees throughout the economy would never need to interact with the IRS, as all tax owed on wages, interest, dividends, royalties, etc. would be withheld at the source. The main exceptions would be employees with incomes from personal ventures. The Economist claims that such a system would reduce the number of entities required to file returns from about 130 million individuals, households, and businesses, as at present, to a mere 8 million businesses and self-employed.
This simplicity would obtain even if, contrary to the spirit of the flat tax, realized capital gains were subject to the flat tax. In that case, the law would require brokers and mutual funds to calculate the realized capital gain on all sales and redemptions. If there were a gain, 15% of the gain would be withheld and sent to the IRS. If there were a loss, the amount would be reported to the IRS, which would offset gains with losses and settle up with taxpayers at the end of the period."[4]

ii. Double taxation

"A flat tax can eliminate the double taxation to which certain forms of income from capital are subject under the present corporate income tax, such as stock dividends and realized capital gains. Under the flat tax, dividends and interest paid by businesses would be taxed once, at the business level. Under the flat tax, there would be no reason to tax Social Security benefits, if FICA tax liabilities are not a deductible expense for employers. There is no necessary connection between flat taxes and estate or bequest taxes, as reforming one does not necessarily entail the reform of the other."[5]

iii. Increased tax revenues

"Some claim the flat tax will increase tax revenues, by simplifying the tax code and removing the many loopholes corporations and the rich currently exploit to pay less tax. The Russian Federation is a claimed case in point; the real revenues from its Personal Income

Tax rose by 25.2% in the first year after the Federation introduced a flat tax, followed by a 24.6% increase in the second year, and a 15.2% increase in the third year. The Laffer curve predicts such an outcome, but for different reasons."[6]

iv. Minor matters

"Under a flat tax, the government's cost of processing tax returns would become much smaller, and the relevant tax bodies could be abolished or massively downsized.

It is also argued that a flat tax will help lessen outsourcing, a growing problem in recent years, because under a flat tax, businesses will be able to pay taxes more easily and to deal with fewer IRS regulations.

The effect of a shift to flat taxation on charitable giving is unclear. Those whose after-tax incomes will rise under a flat tax may give more. On the other hand, the net of tax "price" of donating to charity will rise, which would discourage giving. A survey ranked tax deductibility #7 among the reasons people give for donating money to worthy causes."[7]

d. Arguments against

i. Overall tax structure

"Some taxes other than the income tax (for example, taxes on sales and payrolls) tend to be regressive. Hence making the income tax flat could result in a regressive overall tax structure. Under such a structure, those with lower incomes tend to pay a higher proportion of their income in total taxes than the affluent do. It is a fact that the fraction of household income that is a return to capital (dividends, interest, royalties, profits of unincorporated businesses) is positively correlated with total household income. Hence a flat tax limited to wages would leave the wealthy much better off. Similarly, the loss of deductions will adversely affect some middle income households. The upshot could be a regressive shift in the tax burden. Hence opponents of the flat tax conclude that it is deceptive to advertise that tax as fair, when in fact it shifts the tax burden from the well off to the middle class. The real issues are deductions and what money counts as taxable income, not the flatness of the tax rate schedule."[8]

ii. Conflating Concepts

"It is invariably argued that a flat tax will greatly simplify tax compliance and administration. In fact, simplicity does not so much stem from the structure of tax rates (a progressive rate structure is nothing more than a look-up table filling at most one page) as from the definition of what is subject to tax. Tax simplification - getting rid of all the deductions, exemptions, and special rules added over the years - is an issue wholly separable from that of the rate structure. A nation can vastly simplify its tax code while keeping its rate structure progressive: New Zealand is a case in point."[9]

iii. Ensuring Simplification

"Adopting a flat tax with its attendant simplicity may be all well and good, but how will it be kept simple over time, given the realities of interest group politics? While all flat tax proposals propose to eliminate nearly all deductions and credits, most envision keeping the mortgage interest deduction and possibly some others (note that Hall and Rabushka 1995 do not). Will Congress be able to resist, year after year, the temptation to tinker with the tax code in order to advance certain policy objectives and to buy votes?"[10]

iv. Influence on particular investments

"Through tax deductions and credits, the government can stimulate investments in activities it deems worthy, for example, renewable energies. Under a flat tax without deductions, the government loses this option."[11]

v. Border adjustable

"A flat tax system and the current system are not border-adjustable. Unlike other taxation systems such as a national sales tax or value added tax, a flat tax is based on income and the tax component is embedded in the prices of goods and services. American exports are at a disadvantage because they contain these embedded taxes. Domestic products are at a disadvantage to foreign imports as countries remove their tax component. Such a system greatly impacts the global competitiveness of U.S. products."[12]

vi. Race to the bottom

"The argument that corporations or wealthy persons might move to countries with lower taxes may seen irresistible at first blush, especially in a single country context. Yet how many wealthy people would gladly uproot their lives just to pay slightly less tax? Still, some claim it might lead to a race to the bottom in which countries compete to offer ever-lower taxes for the rich, so that the rich become ever richer, while the poor and middle classes,

less mobile by assumption, are left to shoulder the entire cost of all government services. A consequence would be an ever-worsening under-funding and neglect of the public sector.
Opponents of lower taxes for the rich argue that the end result of this race to the bottom is social disintegration (see also failed state), a situation from which even the richest can not benefit. In order to prevent this, it is argued, it is the responsibility of local and national governments everywhere to ensure that the rich pay a fair share of the tax burden. Schemes such as "flat rate taxes", therefore, are said to be irresponsible at a global level, even if they may seem to grant a temporary advantage at a national level."[13]

vii. Inequality

"Social democrats in particular oppose flat tax schemes since they weaken the redistributive effect of progressive taxation. Irrespective of economic growth, a rise inequality is seen as undesirable in developed nations as it is linked to poorer health, higher crime and more social unrest (See economic inequality). Since the health of a population, for instance, takes many years to respond to economic realities, the negative effects of a flat tax may not be immediately observable."[14]

e. Eastern Europe's flat tax

i. Flat Tax and Europe

"The Economist magazine joins those exploring the impact of flat tax on the European economies. In the Charlemagne (subscription) column of their current issue, they review the spread of the policy across the newer members of the EU.
To its proponents the flat tax is the ultimate in fiscal simplification. If all corporate and personal income is taxed at a single flat rate, that slashes red tape and improves incentives.
The idea did not win widespread support when Steve Forbes introduced it in the US presidential of 1998. But
An idea that failed to gain purchase in the United States is, however, winning converts right across central Europe. At the 2003 capitalist ball Mart Laar, a former prime minister of Estonia, was given a special award to celebrate the fact that, in 1994, his country had become the first in Europe to introduce a flat tax of 26%.
It has since been followed first by Latvia and Lithuania, and in 2001 by Russia itself at a rate of 13%. Others have included Serbia (14%) and Ukraine (13%). Georgia has announced a flat tax at 12%, but it is Slovakia, announcing a 19% flat tax in 2003, which is attracting attention.
As advocates of the flat tax had long predicted, Slovakia's fiscal

innovation helped to spur foreign investment and economic growth, while actually leading to a slight increase in tax revenues…
That tax revenues have actually risen in Slovakia makes it a lot harder to sustain the charge of "fiscal dumping."
The charge is made by Germany’s Joschka Fischer, who sees investment and jobs attracted by the low and simple tax regime going to Slovakia instead of Germany, with its high taxes and labour costs. The German and French response has been to demand tax harmonization, but:
The trouble is that EU decisions over tax are taken by unanimity - and there is no way that the Slovaks and others are going to surrender their freedom to set their own taxes. So some in Western Europe are beginning to think of copying the flat taxers, rather than fulminating against them.
These include Gerrit Zalm, the Dutch finance minister; and advisers to the centre-left governments of Spain and Germany have done feasibility studies. As the Economist puts it:
If old Europe cannot beat the flat taxers of new Europe, it may have to join them.
As the Adam Smith Institute has pointed out, flat tax heralds the new revolution. Like privatization in the 1980s, it promises to replace the detritus which the old tax systems accumulated over the years with a tax regime more friendly to markets, enterprise and growth.”[15]

ii. Counties that have flat tax systems

“Ten countries have flat tax systems, all bar one of which are the former communist states of eastern Europe. In 1994, Estonia was the first of these countries to introduce the system with a flat tax rate of 26 per cent. It has since fallen to 24 per cent.
Its Baltic neighbours Latvia and Lithuania introduced similar systems in 1995 and since then Russia, Serbia, Slovakia, Ukraine, Georgia and Romania have all followed suit. Of these Russia has the lowest marginal tax rate of 13 per cent on all income above 4800 roubles - roughly £100. Hong Kong is the only other country with a flat tax system.”[16]

iii. The flat-tax revolution

“The more complicated a country's tax system becomes, the easier it is for governments to make it more complicated still, in an accelerating process of proliferating insanity—until, perhaps, a limit of madness is reached and a spasm of radical simplification is demanded. In 2005, many of the world's rich countries seem far along this curve. The United States, which last simplified its tax code in 1986, and which spent the next two decades feverishly unsimplifying it, may soon be coming to a point of renewed fiscal catharsis. Other rich countries, with a tolerance for tax-code sclerosis even greater than America's, may not be so far behind. Revenue must be raised, of course. But is there no realistic alternative to tax codes which, as they discharge that sad but necessary function, squander resources on an epic scale and grind the spirit of the helpless taxpayer as well?

The answer is yes: there is indeed an alternative, and experience is proving that it is an eminently realistic one. The experiment started in a small way in 1994, when Estonia became the first country in Europe to introduce a “flat tax” on personal and corporate income. Income is taxed at a single uniform rate of 26%: no schedule of rates, no deductions. The economy has flourished. Others followed: first, Latvia and Lithuania, Estonia's Baltic neighbours; later Russia (with a rate of 13% on personal income), then Slovakia (19% on personal and corporate income). One of Poland's centre-right opposition parties is campaigning for a similar code (with a rate of 15%). So far eight countries have followed Estonia's example (see article). An old idea that for decades elicited the response, “Fine in theory, just not practical in the real world,” seems to be working as well in practice as it does on the blackboard.

Pure and applied

Practical types who said that flat taxes cannot work offer a further instant objection, once they are shown such taxes working—namely, that they are unfair. Enlightened countries, it is argued, have “progressive” tax systems, requiring the rich to forfeit a bigger share of their incomes in tax than the poor are called upon to pay. A flat tax seems to rule this out in principle.

Not so. A flat tax on personal incomes combines a threshold (that is, an exempt amount) with a single rate of tax on all income above it. The progressivity of such a system can be varied within wide limits using just these two variables. Under systems such as America's, or those operating in most of western Europe, the incentives for the rich to avoid tax (legally or otherwise) are enormous; and the opportunities to do so, which arise from the very complexity of the codes, are commensurately large. So it is unsurprising to discover, as experience suggests, that the rich usually pay about as much tax under a flat-tax regime as they do under an orthodox code.

So much for the two main objections. What then are the advantages of being very simple-minded when it comes to tax? Simplicity of course is a boon in its own right. The costs merely of administering a conventionally clotted tax system are outrageous.

Estimates for the United States, whose tax regime, despite the best efforts of Congress, is by no means the world's most burdensome, put the costs of compliance, administration and enforcement between 10% and 20% of revenue collected. (That sum, by the way, is equivalent to between one-quarter and one-half of the government's budget deficit.)

Though it is impossible to be precise, that direct burden is almost certainly as nothing compared with the broader economic costs caused by the government's interfering so pervasively in the allocation of resources. A pathological optimist, or somebody nostalgic for Soviet central planning, might argue that the whole point of the myriad breaks, deductions, allowances, concessions, reliefs and assorted other tax expenditures that clog rich countries' tax systems—requiring total revenues to be gathered from a narrower base of taxpayers at correspondingly higher and more distorting rates—is to improve economic efficiency. The whole idea, you see, is to allocate resources more intelligently. Yes, well. Take a look at the current United States tax code, or just at one session of Congress's worth of tax-gifts to favourite constituencies, and try to keep a straight face while saying that.

They cannot be serious

Once tax codes have degenerated to the extent they have in most rich countries, laden with so many breaks and exceptions that they retain nothing of their original shape, even the pretence of any interior logic can be dispensed with. No tax break is too narrow, too squalid, too funny, to be excluded on those grounds: everybody is at it, so why not join in? At the other extreme, the simpler the system, the more such manoeuvres offend, and the easier it is to retain the simplicity.

In Britain, election notwithstanding, tax simplification is nowhere on the agenda: why not? George Bush has at least appointed a commission to look into tax reform. But its terms of reference are so narrow that it could not suggest a flat tax even if it wanted to. This is a great pity. A flat tax would not eliminate the need for spending control; it would not deal with the impending financial distress of Social Security and Medicare; it would not even settle the arguments about the so-called consumption tax (since in principle a flat tax could take as its base either all income, or income net of savings, in which case it would act as a consumption tax). There are things it cannot do and questions it does not answer. But the gains from a radical simplification of the tax system would be very great. The possibility should not be excluded at the outset.

It is true that the flat-tax revolutionaries of central and eastern Europe are more inclined to radicalism than their politically maturer neighbours to the west and across the Atlantic. Mobilising support for sensible change is far harder in those more advanced places—but not impossible. In tax reform, as 1986 showed, the radical programme can suddenly look easier to implement than the timid package of piecemeal changes. Now and then, the bigger the idea, and the simpler the idea, the easier it is to roll over the opposition. The flat-tax idea is big enough and simple enough to be worth taking seriously.”[17]

iv. Eastern Europe's flat tax revolution

“In 2003, Slovakia adopted a flat tax, that is, a standard tax rate on consumption, wages, and profits, with no or few exemptions. Slovakia's tax rate was set at 19%.

Slovakia isn't the only eastern European country to do this. Inside the EU, Estonia, Lithuania, Latvia and Hungary have also done so. Outside the EU, so have Russia, Ukraine and Serbia. And Romania and Georgia have plans to follow them.

Some politicians in western Europe don't like this, fearing the east Europeans will be too good at competing for investment:

European economic giants France and Germany have already voiced their disapproval. Then French Finance Minister Nicolas Sarkozy said that if the new member states could "afford" a flat tax -- which traditionally leads to a decline in tax revenues -- they wouldn't need financial help from the European Union. Chancellor Gerhard Schröder last year also criticized the new member states for taking aid from Brussels while stealing business from western Europe.

"It is certainly unreasonable that we finance an unbridled tax competition among each other via the budget of the European Union", Schröder said last May.

Germany, by comparison, has an average corporate tax of 38 percent, a rate that economists consider one of the big reasons foreign companies are bypassing the former European giant. But Schröder shows no sign of budging.

A flat tax has been proposed for Germany, but the politicians doubted the people would accept it:

When Germany’s council of economic advisors last summer recommended the government introduce a flat tax of 30 percent, their proposal was duly ignored.

"Most politicians don’t think they can convince the population of the need for a unified tax rate", said Wolfgang Wiegard, the head of the economic council. "The reason is the concern in Germany that the redistributive role of the tax system would be reduced."

There isn't a lot Germany and France can do about it; as the Economist points out, tax regulations in the EU can only be made with unanimity, so high tax countries can't force low tax countries into joining them.
The idea is catching on in western Europe, too. According to EURSOC, "the Spanish and German governments have ordered "serious feasibility studies" on the flat tax". Some people in Britain's Conservative Party are also looking at the idea of a flat tax."[18]

v. Has flat taxation worked in Eastern Europe?

"Advocates of the flat tax point to the former-Communist countries of Eastern Europe as examples favourable to the adoption of a flat tax. Some of these nations, particularly the Baltic Countries, have experienced exceptional economic growth in recent years. However, there is a growing concern over the effect that flat rates of taxation are having on these countries, both socially and politically, and arguments have been made that flat tax has had less influence on economic growth than previously thought.

• Lithuania has experienced amongst the fastest growth in Europe, and levies a flat tax rate of 33% on its citizens. Advocates of flat tax talk of this country's declining unemployment and rising standard of living. They also state that tax revenues have increased following the adoption of the flat tax, due to a subsequent decline in tax evasion and the Laffer curve effect. Others point out, however, that Lithuanian unemployment is falling at least partly as a result of mass emigration to Western Europe. The argument is that Lithuania's comparatively very low wages, on which an overly regressive flat tax regime is levied, combined with the possibility now to work legally in Western Europe since accession to the European Union, is forcing people to leave the country en masse. The Ministry of Labour estimated in 2004 that as many as 360,000 workers may have left the country by the end of that year, a prediction that is now thought to have been broadly accurate. The impact is already evident: in September 2004, the Lithuanian Trucking Association reported a shortage of 3,000-4,000 truck drivers. Large retail stores have also reported some difficulty in filling positions [2].

• Again in Lithuania, it has been argued that whilst a new urban elite is certainly emerging in the country, poverty remains rife, average salaries pitifully low and that for the vast majority of people things have not markedly improved. According to a report published by the US Department of State in October 2005, the minimum wage increased in 2005 to $197.50 per month (the first rise since June 1998), well below the poverty threshold. The average wage stands at $458 per month [3], [4].

- Whilst in most countries the introduction of a flat tax has coincided with strong increases in growth and tax revenue, there is no proven correlation between the two. A study by the IMF showed that sharp increases in Russian GDP growth and tax revenue around the time of the introduction of a 13% flat tax were not the result of the tax reform, but of a sharp increase in oil prices, strong real wage growth, and an intensification in the prosecution of tax evasion [5].
- In Estonia, which has had a 26% flat tax rate since 1994, studies have shown that the significant increase in tax revenue experienced was caused partly by a disproportionately rising VAT revenue [6]. Moreover, Estonia and Slovakia have high social contributions, pegged to wage levels [7]. Both matters raise questions regarding the justice of the flat tax system, and thus its long-term viability. The Estonian economist and former chairman of his country's parliamentary budget committee stated in September 2005 that "income disparities are rising and calls for a progressive system of taxation are getting louder - this could put an end to the flat tax after the next election"[19]

vi. Flat-tax movement stirs Europe

“What flat-tax advocates like Steve Forbes and the Hoover Institution's Alvin Rabushka have been pushing in the United States for decades, Bruncko and a team of Western-educated wunderkinds in this country of 5 million achieved in one year.

Last January, Slovakia became the sixth Eastern European country to adopt a flat tax, which means all income-earners pay the same rate. Since then, Romania and Georgia have followed suit, creating a global proving ground for the concept. In the process, flat-taxers have moved Eastern Europe from a Communist backwater to an investment spring - pressuring its higher-taxed Western neighbors to adapt to the new environment.

US conservatives, meanwhile, hope the experience of flat-tax countries like Slovakia - which the World Bank named top economic reformer last year - will persuade President Bush to implement a flat-tax of his own.

Mr. Bush praised Slovakia's tax-reform efforts during a trip there last month. "I really congratulate ... your government for making wise decisions," he said.

Western Europe feels differently. To support large governments and sizable welfare payouts, many Western European countries impose a triple-tiered tax regime of Value-Added Taxes (VAT), akin to a sales tax, high taxes on corporate revenue, and personal tax rates that can exceed 50 percent. Eastern Europe's cheaper labor market and growing reliance on flat taxes leave Western European economies

struggling to compete.
"I believe it is putting some pressure on some of these countries and I think ultimately that pressure comes through competing economies," says Kevin Waddell, vice president and director of the Boston Consulting Group in Poland.
Leaders such as Chancellor Gerhard Schröder say that the Eastern European countries steal business with their low tax rates while at the same time benefiting from European Union (EU) aid.
Last year, former French Finance Minister Nicolas Sarkozy said that if the new states were "rich enough" to introduce a flat tax they wouldn't need EU funds. France and Germany want to harmonize tax rates within the EU, and bring flat-tax rebels under a unified code.
With such heavy budget obligations, countries such as France and Germany reject flat taxes because they wouldn't be able to afford a cut in their tax revenues, says Wolfgang Wiegard, chairman of the German Council of Economic Experts.
Last summer, Mr. Wiegard's council, dubbed the "wise ones" in Germany, recommended that the government introduce a flat tax of 30 percent to replace the country's average rate of 38 percent. Such a system would make Germany "internationally competitive," he said.
The government ignored the advice, preferring Wiegard's alternate recommendation of a system that would tax capital income and labor income differently.
Much of Western Europe has likewise spurned flat-tax proposals, but some nations have chosen to follow, rather than beat, their flat-tax rivals.
Austria, whose neighbors include Slovakia, Hungary, and the Czech Republic, lowered its rates from 50 percent on corporate and personal income to 34 percent this year. Britain, mindful of Ireland, another low-tax haven for companies, and Spain are reportedly mulling over the same. But the prospect that more countries will follow suit is less likely.
"The challenge that Western Europe has is that you have a lot of entrenched interest groups," says Waddell. "When you try and put in place a flat tax, you take something away from somebody else."
Like most Eastern European countries, Slovakia looked west when developing its tax system after the fall of the Iron Curtain. The resulting five-bracket system featured deductions for everything from home ownership to computer purchases.
"It was not a stable system, and super complicated for small and medium-sized companies," says Bruncko.
Flat taxes used to be the norm in Western countries. But in the 19th century, Communism founder Karl Marx listed a "heavy progressive" tax as a top priority. Soon, higher income-earners

were being taxed at higher rates around the world. The irony today is that every flat-tax country (except Hong Kong) is a former Communist nation.

Since the flat-tax took effect last year in Slovakia, rich and poor alike pay a 19 percent tax on their income. A corporate tax and VAT of 19 percent is also levied. A percentage of the tax is deducted from paychecks every month, and there are only two exemptions: one for pensions and one for contributions to Slovakian NGOs.

Flat-tax advocates - and there are many here - say the reform has encouraged tax compliance and added to the flow of foreign investors. But a small chorus of critics here worries that the uniform rate will mean less money for social services and make it difficult on the working class.

"I'm not sure it's fair to those people," says Pavol Pasca, an opposition member of parliament from the eastern Slovakian city of Kosice, where he says wages are 40 percent of the EU average. "Maybe it's fair in a more-developed country with a bigger middle class."

But Mr. Pesca, like the rest of Slovakia's opposition politicians, has few concrete arguments against the flat tax. In fact, he agrees with the government's argument that the simplicity of the new code has led to more transparency and less tax evasion. It has become one of Slovakia's best selling points.

"We did heavy marketing of it, and explained it to business people," says Bruncko, who became the finance minister's chief economic adviser shortly after graduating from Harvard in 2003.

"We have a much cleaner system," says Ivan Kocis, cochairman of the Euro Valley Industrial Park, which lies on the highway to Prague, a half hour out of Bratislava.

The park, situated in the valley that separates the Alps from the Carpathian mountain range, is a symbol for the future that Slovakia would like to see. Italian tire-maker Pirelli and multinational steel concern Arcelor are building facilities here. And last month, a joint venture between a German transmissionmaker and Ford Motor Company announced a $395 million investment in eastern Slovakia.

The flat tax is "a very important factor," for these new companies, says Kocis.

Trade experts say foreign investment has been flowing into Slovakia at a higher rate since the tax reform.

In 2003, the government's trade development agency, SARIO, brought in 22 investment projects that created 7,500 new jobs. In 2004, it brought in 47 projects worth more than 12,700 jobs.

Bruncko is gratified by Europe's shift toward lower rates, but says the flat tax is not a panacea. "It's a good and necessary basis for fast growth," he says. "But you lose the advantage in the long

term."
For now, it appears to be helping Slovakia. After months of talking to business leaders across Europe, Bruncko had to cancel trips to Lisbon and Madrid last month. Word on his country's tax reform, it seems, had already spread.
IN EUROPE, A FLAT-TAX REVOLUTION? A growing number of countries in Eastern Europe have adopted a flat tax (in bold), pressuring Western European nations to lower their rates. Below, a comparison of the top rates on personal income (marginal tax rates):

0-9%	10-19%	20-29%
Bosnia-Herzegovina	**Georgia**	Albania
	Macedonia	Bulgaria
	Romania	Denmark
	Russia	**Estonia**
	Serbia	**Latvia**
	Slovakia	Moldova
	Ukraine	

30-39%	40-49%	50%+
Belarus	Britain	Austria
Cyprus	Croatia	Belgium
Czech Rep.	Germany	France
Finland	Greece	Netherlands
Hungary	Ireland	Norway
Lithuania	Italy	Slovenia
Luxembourg	Poland	Sweden
Malta	Portugal	
Monaco	Spain	
	Turkey	

SOURCE: "2005 INDEX OF ECONOMIC FREEDOM," THE HERITAGE FOUNDATION; SCOTT WALLACE - STAFF

„[20]

vii. Eastern Europe Gives Taste of Flat-Tax Paradise

"Flat taxes are back on the world's economic agenda. In the U.S., newly re-elected President George W. Bush has talked of simplifying the tax code, words taken by some as meaning a flat tax. And in countries such as the U.K. and Germany, there have been calls for flat taxes.
Economists can debate the theory endlessly. Everyone has neat curves showing government revenue rising as taxes fall, and vice versa. Yet this debate doesn't have to be conducted in charts, or tested only in lecture halls.
Flat taxes have been introduced in several former communist countries in the past few years. So far, the evidence shows they are working.

If that success is sustained, it will give a powerful boost to the proponents of flat taxes. After all, even in tax policy, good ideas are eventually copied.
Let's take a tour of flat-tax-land. Start in tiny Estonia, which has a flat rate of tax of 26 percent for individuals. And how have government tax receipts been holding up?
According to the Bank of Estonia, government revenue for 2003 was 48 billion kroons ($4.06 billion). That compares with 42 billion kroons in 2002, and 36 billion kroons in 2001. In other words, revenue has risen steadily.
Next, head south to Slovakia. At the end of last year, the country introduced a flat tax of 19 percent for individuals and companies. The system came into effect at the start of this year.
Slovak Revenue
And how's it working out? Well, this month the government of Slovakia said tax revenue will probably exceed its forecasts for the year by 700 million koruna ($23.6 million). As a result of that, it said the budget deficit would be smaller than originally forecast.
Again, the flat tax seems to be producing higher revenue.
Now, head east to Russia.
Russian President Vladimir Putin may be an inconsistent supporter of free markets, as shown by his support for Ukraine Prime Minister Viktor Yanukovych in that country's disputed Nov. 21 presidential election. Yet in 2001, Putin introduced a flat tax of 13 percent.
So how is Russia's tax revenue doing?
Pretty well. After adjusting for inflation, personal income tax revenue increased 25.2 percent in 2001, 24.6 percent in 2002, 15.2 percent in 2003, and is predicted to total more than 16 percent in 2004, according to Andrei Grecu, who completed a study on flat taxes for the London-based Adam Smith Institute recently.
Grecu drew attention to the Russian model in advocating a flat tax for the U.K. ``Four years after the implementation of the flat personal-income tax, total real receipts from the personal income tax have more than doubled,'' Grecu wrote.
`Increased Incentives'
``This constant expansion of the government tax revenue is the result of less tax evasion and increased incentives to work, save, and invest,'' he wrote.
It's important not to get too carried away. In Russia, for example, surging oil prices play a big part in the healthy budget surplus and the booming economy. And in small, less-developed economies where the system of tax collection may be weak, low and simple taxes that people actually pay work better than high and complex taxes that they don't. In more-developed economies, with tougher

tax collectors, that may not be true.
Some economists also consider that flat taxes compromise income equality by benefiting the rich more than the poor.
German Panel
In different countries, flat taxes would produce varied outcomes. Still, there is no escaping the evidence. Where they have been introduced, flat taxes are yielding impressive results.
Quite rightly, people are paying attention.
In Germany, a panel of economic experts set up by the Finance Ministry this year put forward a plan for a flat tax. The panel was headed by Wolfgang Wiegard, who also heads Chancellor Gerhard Schroeder's five-member council of economic advisers.
In Spain, Miguel Sebastian, economic adviser to the ruling Socialist Party, has advocated a flat tax. In Italy, Prime Minister Silvio Berlusconi has just secured an agreement to simplify the tax system. The number of tax brackets will be cut to four from five next year, then come down to two or three perhaps in 2006, he said. That's not a flat tax, yet it is a significant step away from a progressive tax system.
Flat taxes in countries such as Italy and Germany may seem unrealistic right now. Yet don't rule it out in the next decade or so. After all, high, complex taxes haven't delivered spectacular results. Most of the major European economies suffer from weak growth and chronic budget deficits.
Flat-Tax-Land
Flat taxes work for simple reasons. They are straightforward, thus eliminating costly collection. Because they are low, they reduce the incentive for tax evasion and complex planning (why go to all that trouble to save yourself 20 percent?). And they stimulate economic growth, making everyone better off.
The results coming through from flat-tax-land in the next few years will keep this debate very much alive. When ideas clearly work, they are copied -- even by politicians."[21]

viii. East Europeans opt for flat-rate tax

"Romania's uniform income tax rate is the flagship economic policy measure of the country's new centrist government.
Set at 16%, its implementation at the beginning of the year follows similar moves in a number of ex-communist countries in the region.
The renaissance of the flat-rate income tax was pioneered by Estonia, which has been in the vanguard of free-market reforms since it regained its independence from the Soviet Union in 1991.
Estonia's introduction of a single rate of income tax in 1994 was quickly followed by its Baltic neighbours, Latvia and Lithuania.
Historic irony

What looked initially like a scheme espoused exclusively by small transition economies moved onto the centre stage of economic policy when Russia's President Vladimir Putin introduced it in 2001, at an exceptionally low rate of 13%.
Since then the flat-rate tax has been adopted in Serbia, Ukraine, Slovakia, Georgia, and now in Romania.
There is a certain irony to the growing popularity of the uniform rate of income tax in countries that were previously run by communist parties.
It was Karl Marx who, in his Communist Manifesto of 1848, was among the first to call for "a heavy progressive or graduated income tax," at a time when across the early industrialising countries the flat rate was the norm.
Subsequently, as capitalist societies became more prosperous, they adopted Marx's demand and introduced higher rates of tax on higher bands of income to finance improved social welfare measures.
Since then it has become the orthodoxy - though one that has been challenged over the past quarter of a century.

Fewer tax dodgers

That challenge began in the US under President Ronald Reagan and in Britain under Prime Minister Margaret Thatcher in the early 1980s.
It involved both reducing the number of tax bands and the rates at which tax was being levied.
However, to date no Western country has introduced a flat-rate income tax.
Romanian economist Andrei Grecu, who recently published a paper for the London-based think-tank the Adam Smith Institute, advocates a flat-rate tax for Britain.
"Because it offers a lower rate of taxation, the flat tax reduces the incentive for tax evasion. People are more willing to pay the correct tax burden when the tax is lower," he says.
"In Spain about one-fifth of the economy is the black economy, and they are thinking of implementing the flat tax to bring this part out in the open and tax it."

'Little effect'

Apart from reducing tax evasion, advocates of the flat-rate tax argue that it both encourages the unemployed back into work and those already in employment to work harder.
But research conducted in Russia by the Institute of Fiscal Policy has come up with different findings. One of those involved in that research was German economist Alexander Klemm.
"There was some improvement in tax compliance and absolutely no effect on labour supply or work effort," he says.
"Overall the tax reform was certainly not paying for itself, in the sense that cutting tax rates has not led to higher tax revenues."

In any case, a single tax rate set at a relatively high level - in Estonia it was initially fixed at 26% - may not be enough of an incentive. So its success seems inherently linked to lowering the tax rate.

Radical vision

"The idea of a flat tax is to bring the rate a little bit lower than the highest or even the average rate and to encourage economic activity. If you increase economic activity, it brings more revenue to the government," says Mr Grecu.

The most radical versions of flat-rate taxation see a single rate not just for income tax but also for corporation tax, as is the case in the new system in Romania.

They also want to eliminate what they see as double taxation. In other words, if a company has already paid corporation tax, they believe that those who invested in it should not have to pay tax on their dividends.

But in the West, the flat-rate tax has not made much progress beyond a circle of free-market economists.

"Income tax is usually the most efficient method of redistributing income from the better-off to the less well-off, and by having a flat-rate tax you limit this very much," says Mr Klemm.

Meanwhile, the main opposition parties in both Poland and the Czech Republic favour the introduction of a flat-rate tax.

If these two countries were to follow their eastern and southern neighbours in the coming years and prove a success, advocates believe it may also encourage Western governments to reconsider the arguments for flat-rate taxation."[22]

ix. Flat tax in Short

“'Flat tax' is a recurring issue in the new member states these days, and calls for tax cuts and simplification are also coming from elsewhere in Europe. Meanwhile, divisions remain on its merits.

Background:

Simply put, ‘flat tax’ means that everyone is taxed at just one rate. In such a system, in place of a complex set of income tax brackets, the state declares a threshold above which all parties pay a fixed rate on all their income. This threshold is normally low enough to provide an “incentive” for the citizens to prefer paying to dodging their taxes. Such a system taxes all income once and once only, on its inception. As regards corporate taxes, the idea is similar: one bracket should fit all.

Analysts are inclined to point out that while in the first half of the 19th century the flat tax rate was the norm in the industrialising states, the first loud calls for a “heavy progressive or graduated income tax” came from Karl Marx in his 1848 Communist Manifesto. Eventually, however, it was the capitalist part of the world that adopted Marx’s call.

Since then, the idea has been resurrected a number of times, with quite a number of countries adopting one version or another of the ‘flat tax regime’. And yet, for all the recurring debates, to date no "major" Western economy has switched over (or back) to a flat-rate income tax regime.

According to popular belief, taxpayers all over the world take some eight billion man-hours each year to fill out their tax returns.

The modern-day renaissance of the flat-rate income tax was initiated by Estonia in 1991, followed by Latvia (1994), Lithuania (1994), Russia (2001), Serbia (2003), Ukraine (2003), Slovakia (2003), Georgia (2004) and Romania (2005).

Bulgaria, Croatia, Greece and Hungary have also been toying with the idea of jumping on the flat tax bandwagon.

Issues:

Although ‘flat tax’ is not touted as a panacea to all economic ills, an increasing number of European countries – among them a few new EU member states – have introduced, are developing or at least are debating one-size-fits-all tax regimes. Most of these countries are confronted with sizeable budget deficits, and several face the need to align their economic status with the eurozone's requirements.

Flat tax is believed to:

help reduce red tape and associated difficulties and confusion
reduce inequity (same rate for all)
counterbalance tax dodging and cheating
provide incentives to work, save and invest
generate increased tax revenue, and thus
spark off a 'mini economic boom'
At the same time, a flat tax regime is understood to

eliminate practically all forms of tax exemptions and allowances

be non-progressive (at least as far as the 'marginal' rates are concerned)
favour the wealthy at the expense of the poor
favour share and dividend-holders since profits are taxed only once, at source (ie 'flat tax' is a consumption-based tax)
Whether the seemingly popular switch over to a flat tax system is driven by sound fiscal policy strategies or rather by a desire to somehow make the citizens pay more into the state’s coffers is a moot point. One key conclusion cited by several researchers is that the efficiency and success of a flat rate regime is inherently dependent on the actual level of the tax rate: the lower it is, the more efficient it tends to become.

Experts also call attention to the fact that a country’s competitiveness is determined by a number of other factors besides its tax system or the type of support the country gives to new investments. While it is generally true that lower taxes leave more money to circulate – and thus to be invested – in an economy, and that flat rates generally increase the citizens’ willingness to pay their taxes, lower taxes may also mean lower tax revenues, which in turn may be detrimental to the given state’s budgetary status.

Furthermore, some leaders of Europe’s stronger economies, among them former German Chancellor Gerhard Schröder and Sweden’s Prime Minister Goran Persson have said that the eastern 'transition' economies can afford to cut taxes not least because any lost revenue is more than compensated by hefty subsidies from the EU. This argument has repeatedly been refuted by those 'transition' states affected. Meanwhile, Germany, as well as Italy, Austria, Finland, Denmark and Greece have also decided to introduce tax cuts in various forms and brackets in order to boost investment and spending and spur growth.

During the past two years, the changes were as follows:

Top income tax and corporate tax rates in the EU-25 and the four candidate states (source: Heritage Foundation and national reports):

	Income tax	**Corporate tax**
	2004 - 2005	**2004 - 2005**

Austria	50 - 50	34 - 25
Belgium	50 - 50	33 - 34
Bulgaria	*29 - 29*	*15 - 19.5*
Croatia	*35 - 45*	*20 - 20*
Czech Republic	32 - 32	31 - 28
Cyprus	30 - 30	15 - 15
Denmark	59 - 26.5	30 - 30
Estonia	26 - 26	0 - 0 (on reinvested profits)
Finland	36 - 35.5	29 - 29
France	49.6 - 49.6	34.3 - 34.3
Germany	48.5 - 47	27.9 - 26.4
Greece	40 - 40	35 - 35
Hungary	40 - 38	18 - 16
Ireland	42 - 42	12.5 - 12.5
Italy	45 - 45.6	34 - 34
Latvia	25 - 25	19 - 15
Lithuania	33 - 33	15 - 15
Luxembourg	38.95 - 38.95	30.38 - 22.9
Malta	35 - 35	35 - 35
Netherlands	52 - 52	34.5 - 34.5
Poland	40 - 40	27 - 19
Portugal	40 - 40	25 - 25
Romania	*40 - 16*	*25 - 16*
Slovakia	38 - 19	25 - 19
Slovenia	50 - 50	25 - 25
Spain	48 - 45	35 - 40
Sweden	60 - 60	28 - 28
Turkey	*40 - 40*	*33 - 30*
United Kingdom	40 - 40	30 - 30

To date, the following countries have introduced flat tax regimes:

Country	**Rate (%)**
Estonia	24

Georgia	12
Hong Kong	16
Latvia	25
Lithuania	33
Romania	16
Russia	13
Serbia	14
Slovakia	19
Ukraine	13

Positions:

The Commission believes that there is no need for an across-the-board harmonisation of the member states' tax systems. Provided that they respect Community rules, member states are free to choose the tax systems that they consider most appropriate and according to their preferences. Meanwhile, the EU continues its fight against what it considers harmful tax competition.

"Income tax is not only complex, it is perverse, diverting energy and resources into uneconomic behaviour forced upon people by the tax code itself," argues economist Andrei Grecu of the Adam Smith Institute. "In terms of growth foregone and effort misplace, its economic costs reach into billions of pounds each year, maybe tens of billions." Flat tax is “an idea whose time has come and there will be enormous advantages for the party that embraces it”, argues the institute's president, Madsen Pirie.

Proposals for a flat rate of income and corporate tax would increase investment in Europe's largest economy, said German government adviser Wolfgang Wiegard, a member of the panel that drew up a plan in 2004 for the German Finance Ministry. Under the plan, Germany should introduce a flat tax of 30% on all personal and corporate income. "Most elder members of the panel favor the flat tax," Wiegard said. "It's the younger economists who prefer the dual income tax.''

More recently, Chancellor Angela Merkel proposed a flat tax prior to the September 2005 elections. However, she backed off the idea at the last moment. The key advocate of flat tax in Merkel's CDU party, Paul Kirchhof, once described the scheme as follows: "Each person only has to pay 25 cents out of each euro earned. With the rest, he is set free in the garden of liberty". Mr. Kirchhof resigned from the post of shadow finance minister in Mrs. Merkel's shadow cabinet shortly after an election in which a great deal of the CDU's bad turnout was blamed on his theses.

However, German economist Alexander Klemm has told BBC News that according to analyses conducted in Russia following the introduction of the flat-rate income tax in 2001, “overall the tax reform was certainly not paying for itself, in the sense that cutting tax rates has not led to higher tax revenues”.

In Britain, the shadow chancellor of the Conservatives, George Osborne, has set up a commission to look into the idea of a flat tax regime. However, the Chancellor of the Exchequer, Gordon Brown, is known to be unenthusiastic about flat tax.

Poland was planning to table proposals for a flat tax in early 2007. However, following the September 2005 elections, a compromise plan was in the making between the victors of the vote (the Law and Justice Party) and the runner-up Civic Platform. The latter's aim has been to introduce a 15% flat tax, while the former has proposed an update to the country's progressive taxation scheme.

According to former Hungarian Prime Minister Viktor Orbán, leader of the main conservative opposition party FIDESZ-MPP, Budapest will have “no choice” but to jump on the “flat tax bandwagon” in order to maintain the country’s competitiveness and retain a fair share of foreign investments. However, Economic Affairs Minister János Kóka has said that for now, Hungary "prefers not to follow the fad".

Czech Prime Minister Stanislav Gross is also in favour of a simplified tax system. However, while announcing that his country's growth rate is twice as high as that of the eurozone average, he also said that Prague will not introduce a flat tax rate.

The centre-right government of Slovakia is in favour of a flat tax and was hoping for support from Germany nefore the elections there. After the German elections, Slovakia said it was "surprised" by German allegations fo tax dumping.

"In the run-up to accession, the EU asked the newcomers from Central and Eastern Europe to phase out all discriminatory tax incentives, in particular those for foreign investors," writes Katinka Barysch of the Centre for European Reform. "To keep their economies attractive, many of the new members have responded by cutting overall tax rates for both domestic and foreign investors. Since these cuts are not discriminatory, there is nothing the EU can -or should -do about them. So why are some old EU members so upset about East European taxes? Perhaps some governments want to divert attention from the pressing need to clean up their own tax systems".

The Centre for Policy Studies (CPS) has argued that "An attractive panacea - such as the flat tax - will not in itself solve the problem of complexity". CPS believes that a sudden and sharp cut in tax rates could spark off "immediate and potentially huge shortfalls that could destroy confidence in the economy".

"Economists can debate the theory endlessly. Everyone has neat curves showing government revenue rising as taxes fall, and vice versa. Yet this debate doesn't have to be conducted in charts, or tested only in lecture halls," writes Matthew Lynn, a columnist for Bloomberg. "Flat taxes have been introduced in several former communist countries in the past few years. So far, the evidence shows they are working."

"It took me 10 minutes to do the sums that proved [flat tax] would not work, and half of that was finding the figures on the internet. Don't they have any researchers?", the Independent has quoted Brian Reading and Charles Dumas of Lombard Street Research as saying."[23]

2. DOCUMENTOS EN ESPAÑOL

a. Europa del Este

"Europa Oriental o del Este es, estrictamente hablando, la región oriental del continente europeo. No obstante, la división de Europa en occidental y oriental ha variado sustancialmente a lo largo de la historia.
Una manera de analizar esta alternativa es prestar atención a qué se considera el centro de Europa (o Mitteleuropa). Durante gran parte del siglo XX, cuando eran estados socialistas alineados con la Unión Soviética, países como Hungría o Polonia pertenecían claramente a Europa Oriental; en cambio, hoy en día reivindican su centralidad frente a las Ex-Repúblicas Soviéticas.
La División de Estadística de la Organización de las Naciones Unidas define Europa Oriental como el conjunto de los siguientes estados:

- Bielorrusia
- Bulgaria
- República Checa

- Hungría
- Moldavia
- Polonia
- Rumania
- Rusia
- Eslovaquia
- Ucrania

Además, los estados siguientes eran repúblicas de la Unión Soviética y a veces son clasificados como parte de Europa Oriental en lo que respecta afiliación histórica política:

- Armenia
- Azerbayán
- Estonia
- Georgia
- Letonia
- Lituania

En ocasiones la definición de Europa Oriental es ampliada para incluir estos otros antiguos estados socialistas, llegando a abarcar el sudeste del continente y los Balcanes:

- Albania
- Bosnia y Herzegovina
- Macedonia
- Montenegro
- Serbia
- Croacia
- Eslovenia”[24]

b. Definición de Flat Tax

“El impuesto lineal, o *flat tax*, es una tendencia económica que pretende establecer una única tarifa de impuesto aplicable a todas las rentas percibidas, tanto por personas físicas como jurídicas.

Normalmente, se hace referencia a su aplicación relacionada con el impuesto sobre la renta, aunque también resulta asimilable al consumo.

Idea antigua

En realidad, la aplicación de las tarifas únicas fue una de las formas rudimentarias e iniciales de gravamen, de manera que la evolución de los sistemas generó la introducción de sistemas progresivos (a mayor renta mayor gravamen) principalmente a inicios del siglo XX.

La evolución de los sistemas tributarios se caracterizó por el afán de fortalecer la progresividad del sistema mediante la aplicación de diferentes tarifas en razón del nivel de renta de cada contribuyente. De esta forma, la búsqueda de mayor equidad generó complejidad.

La propuesta contemporánea de un impuesto lineal ha sido sustentada por Robert Hall y Alvin Rabushka como una modificación comprensiva del sistema fiscal en Estados Unidos (1981).

Su propuesta establecía la inclusión de una tarifa única del 19% sobre todas las rentas obtenidas, tanto por personas físicas como jurídicas, eximiendo de gravamen a los dividendos y las ganancias de capital.

Asimismo, se proponía que el impuesto no fuese aplicable sobre un monto mínimo de ingreso, a fin de que se exima de gravamen a las rentas más bajas de la economía.

Si bien la propuesta no ha prosperado en dicho país, ha existido una constante discusión técnica y política sobre las ventajas y desventajas de su implementación.

No obstante, durante la década de los noventas, algunos países de Europa oriental, tales como Estonia, Lituania, Rusia, Serbia y Ucrania, entre otros, han adoptado diversas versiones de un impuesto lineal. Así, por ejemplo, Rusia adoptó un impuesto lineal para las personas físicas mientras que Estonia lo implementó para personas físicas y jurídicas.

Diferentes aplicaciones

El impuesto lineal ha sido adoptado de muy diversas formas, siendo por lo tanto, que no existe una única y limitada concepción de qué debe considerarse como tal. Por esta razón, el análisis de su eventual implementación en Costa Rica no resulta sencillo, dado que debe definirse qué tipo de impuesto lineal se pretende implementar dada la ausencia de una "fórmula única".

Quienes apoyan la introducción de un impuesto lineal afirman que ello simplificaría el sistema fiscal y lo convertiría en más eficiente. Este argumento ha sido bien recibido en la mayoría de países desarrollados cuyos sistemas tributarios son muy complejos.

Nuestro sistema tributario es ineficiente, anticuado, impreciso y posee muchos problemas, pero el cumplimiento fiscal no resulta tan complejo en comparación con otras jurisdicciones. Las obligaciones formales son relativamente pocas y las tarifas aplicables a las personas físicas son incluso bajas y con muy pocos tramos.

En el caso de sociedades, el impuesto resultaría incluso confiscatorio en caso de que la tarifa se aplique sobre la renta bruta, convirtiéndose en un impuesto sobre la facturación total de las empresas.

La mayor desventaja que presenta un impuesto lineal es la pérdida de progresividad del sistema: se sacrifica la progresividad en aras de una mayor recaudación. Quienes apoyan el impuesto lineal, afirman que la progresividad real del sistema no depende de los niveles de tramos o tarifas marginales, y por ello, la adopción del impuesto no elimina la progresividad, modifica su enfoque.

No obstante, algunos estudios (Slomrod y Yishake, 1983) han indicado que el impuesto lineal favorece a las rentas bajas y altas, pero perjudica a las rentas medias. Esto hay que analizarlo para una economía como la nuestra.

El análisis del impuesto lineal no se agota con la discusión de la tarifa, sino que resulta indispensable determinar la forma de su implementación: sobre renta bruta, sobre renta neta, con mínimo exento, etc. Y por supuesto que la gran pregunta es ¿cuál es la tarifa razonable para cumplir con los objetivos propuestos?

La elección de la tarifa debe considerar la necesidad de una adecuada distribución de las cargas públicas y de fortalecer la eficiencia del sistema, lo cual, como se indicó en el Informe Meade (Gran Bretaña, 1978), es desgraciadamente un asunto de naturaleza política más que jurídica o económica.”[25]

c. Ventajas y Desventajas

“En los últimos años ha tomado importancia el *flat tax* o impuesto de tasa única. Este sistema ha venido aplicando en algunos países de Europa del Este. Otros como Holanda y Alemania discuten la conveniencia de implementarlo.

Los defensores del *flat tax* sostienen que permite simplificar la estructura tributaria, la cual se ha hecho cada día más compleja en la mayoría de los países. Además se resalta que permite incrementar la recaudación, al eliminar los distintos tipos de exenciones y exoneraciones que se van creando.

Empero, es regresivo, es decir que pagan proporcionalmente más quienes reciben ingresos menores.

Por ejemplo, si un contribuyente con un ingreso mensual de ¢200.000 compra una computadora en ¢500.000 con una tasa impositiva del 20%, pagará ¢100.000 en impuestos. Ese monto representa un 50% del ingreso del comprador.

Pero si el ingreso mensual de ese contribuyente es de ¢1 millón, también pagaría ¢100.000 en impuestos, pero ese monto solo representa un 10% de su ingreso. De manera que, en proporción a su ingreso, paga relativamente más el contribuyente con menor ingreso.

Otra forma de argumentar el carácter regresivo del *flat tax* es bajo el concepto de valor marginal del ingreso. El valor marginal que un individuo en el límite de la pobreza le asigna a sus últimos ¢1.000 de ingreso es superior al valor que le asigna un millonario a sus últimos ¢1.000. Por lo tanto, ponerle un impuesto igual a esos ¢1.000 no resulta ser equitativo.

Para mejorar la equidad del *flat tax* es necesario hacerlo menos plano, es decir, establecer algunas exoneraciones que beneficien directamente a los individuos de menor ingreso. Conviene establecer algunas tasas diferenciadas a ciertos bienes considerados suntuarios, como los automóviles.”[26]

d. El regreso del Impuesto Plano: Falt Tax

“Por ser de absoluta actualidad y una idea que se esta aplicando en el mundo desarrollado para facilitar la recaudación y fiscalización de los Impuestos, les entrego un artículo escrito por Leonidas Montes de la Universidad Adolfo Ibañez:

A excepción de San Mateo, el apostol que cambió el lucrativo arte de recaudar dinero por el de recaudar almas, los cobradores de impuestos no han sido históricamente personajes muy queridos. Desde que existe organización civil, los impuestos han sido un tema relevante. También conflictivo. No en vano fueron determinantes en las dos grandes revoluciones del siglo XVIII: la francesa y la americana. Si en general el gobierno antes se financiaba del comercio, a partir de la Primera Guerra Mundial aparecen los impuestos progresivos al ingreso con el fin social de beneficiar a los más desfavorecidos. Hoy países como Suecia -ejemplo de un estado de bienestar- aplican una fuerte carga impositiva a las personas con más recursos. Chile destina casi un 70% de los ingresos de nuestro gobierno central al gasto público social (un 14% del PIB). Si un 75% de estos ingresos provienen de impuestos, más de la mitad corresponden al cobro del Impuesto al Valor Agregado (IVA). Con los casi US$ 10.000 millones obtenidos por concepto de IVA el país financia su gasto público en salud y educación. El IVA es nuestra mayor fuente de ingresos. Para financiar políticas sociales se necesita recaudar, y aunque hoy existe consenso frente al por qué recaudar, cuánto y sobre todo, cómo recaudar son temas debatibles.Respecto a cuánto recaudar, han surgido una serie de iniciativas para aumentar los ingresos estatales. Específicamente el programa de Bachelet propone concentrarse 'en la reducción de la evasión y la elusión, en la revisión de exenciones injustificadas y en un mayor aporte de los sectores con mayores ingresos'. La evasión tributaria es un delito, en cambio eludir (algo que ocurre, sobre todo en los altos tramos del Impuesto a la Renta), es legal. En todo esto existe un hecho ineludible: así como los agentes persiguen pagar menos, el gobierno central busca recaudar más. Por ello tampoco se puede olvidar la didáctica curva de Laffer: aumentar impuestos puede disminuir la recaudación.En cuanto a cómo recaudar, en círculos académicos y políticos ciertas voces se han alzado en defensa de un flat tax o impuesto plano, el que era ampliamente usado en Europa durante el siglo XIX. La intuición es simple: un impuesto único. Algunos países han implementado este mecanismo de recaudación. Estonia fue pionero en disponer un tributo fijo sobre los ingresos del 26% en 1994. Le han seguido otros países de Europa del Este, incluyendo a Rusia, que en 2001 acordó un impuesto al ingreso personal del 13%. Recientemente, Eslovaquia aplicó un impuesto del 19%, que incluye al IVA. Estos esquemas contemplan un tramo exento para aquellos contribuyentes con ingresos bajos.En varios países se discute el flat tax, e importantes políticos han sugerido este esquema en Estados Unidos, Alemania y Holanda, aunque sin éxito. La idea no es popular. Gordon Brown, nuestro Eyzaguirre en el Reino Unido, se preguntó ¿cómo es posible que un millonario pague la misma proporción que una enfermera? No obstante, esto es discutible. Si el argumento contra el flat tax es la justicia social, ¿por qué no diferenciar también el cobro de IVA para favorecer a los de menores ingresos? Así, algunos productos de la canasta básica deberían estar exentos de IVA, y este impuesto aumentaría gradualmente con el lujo. Esto sería complejo. Aunque un flat tax es un impuesto al ingreso y el IVA -nuestra mayor fuente de recaudación fiscal- lo es a los bienes, existen ciertas similitudes entre ambos. Pero el impuesto plano tiene una clara ventaja frente al IVA: la posibilidad de favorecer a aquellos con menores ingresos mediante un tramo exento.La simplicidad del esquema flat tax produce enormes ahorros en costos de transacción. Por ejemplo, en Estados Unidos se estima que los contribuyentes destinan en promedio 27.4 horas anuales a su declaración. Esas horas equivalen a US$ 125 mil millones, más que el PIB total de Chile. ¡Imagine el costo de oportunidad económico! Un impuesto de este tipo además disminuye los costos de recaudación y la elusión. Aunque nuestro SII ha sido pionero facilitando la labor de los contribuyentes, un flat tax -al igual que el cobro del IVA- disminuiría los incentivos perversos. La fiscalización sería tan simple que los recaudadores podrían seguir el ejemplo de San Mateo."[27]

e. El camino de la simplificación tributaria: flat tax

"Una de las últimas innovaciones en Europa del Este es la aplicación del gravamen único a la renta; el sistema, beneficioso por la reducción de costos, alienta la inversión y facilita la creación de empleo

Las principales características del sistema tributario argentino son que se basa en el IVA, el impuesto a las ganancias, las contribuciones a la seguridad social, los derechos de exportación y el impuesto a las transacciones financieras (ITF). Durante los últimos años, los impuestos distorsivos han ganado importancia en la estructura tributaria, aunque cabe aclarar que no difiere la Argentina de los demás países en desarrollo donde la recaudación se centra en los impuestos a los bienes y servicios. Mucho se ha hablado en los últimos tiempos de la necesidad de una reforma impositiva integral. ¿No será hora de analizar modificaciones más de fondo, que efectivamente se conviertan en una reestructuración tributaria, que tenga como meta no sólo fines recaudatorios, sino también la inversión y el ahorro, aumentando el empleo, etcétera? Cabría ver qué se está haciendo al respecto en otros lugares del mundo. En los últimos años, las economías de Europa emergente u oriental han estado creciendo a tasas promedio anuales superiores al 5% y las proyecciones posteriores al 2005 van en torno del 5% anual. Interesante innovación Una de las últimas y más interesantes innovaciones está ocurriendo en el campo tributario de esas economías. Se trata de la aplicación del denominado flat tax o impuesto único a la renta. El flat tax es un tributo que se aplica de forma pareja tanto a trabajo, capital y consumo, y existe una tasa única que los grava. En general, los países que han adoptado esta modalidad cuentan con una tasa única cercana a 20%. Así, por ejemplo, una persona paga 20% en concepto de sus ingresos del trabajo (nuestro impuesto de cuarta categoría), igual tasa al momento de consumir (IVA) e idéntico porcentaje por la renta generada por sus inversiones. La base imponible del ingreso se determina restando del ingreso total el ahorro, la inversión y un mínimo que queda exento. De esa forma, se elimina la doble tributación. La primera economía en la década de los 90 que estableció el flat tax fue Estonia, en 1994, seguida por Lituania y Letonia. Luego, a partir de 2001, vinieron Rusia, Serbia, Ucrania y Eslovaquia, y Georgia y Rumania el 2005. Se sabe, asimismo, que Polonia esta también en el proceso de decisión para establecerlo. Las tasas del impuesto único a la renta van, en las diversas economías antes mencionadas, desde el 12% en Georgia hasta el 33% en Lituania, que se sitúa entre los países que lo han adoptado, en un rango de entre el 15 y el 20 por ciento. En el caso de Eslovaquia se estableció una tasa del 19% de impuesto único y tasas idénticas para impuesto corporativo e impuesto al valor agregado, con el fin de evitar el arbitraje tributario. Ante el evidente éxito, naciones como Hungría, Barbados, Estados Unidos, España y Alemania analizan con creciente interés el flat tax. Rusia, si bien aplica un sistema mixto, en enero de 2001 aplicó una tasa única del 13% al ingreso personal, reemplazando el antiguo sistema de tres niveles donde la máxima tasa marginal era del 30%. En forma paralela eliminó el tributo al consumo. Luego de tres años, las medidas implementadas llevan a que la recaudación haya aumentado en un 80 por ciento. Por otro lado, se redujo el impuesto corporativo del 35% al 24%; para las empresas pequeñas el trato es mejor, ya que pueden optar por un impuesto del 6% sobre los ingresos brutos o 15% sobre las utilidades netas. Otra de las ventajas observadas es el menor costo de administración. Esto también es válido para los propios contribuyentes, que emplean menos esfuerzo en un sistema tributario simplificado. Un beneficio adicional que se percibe es el estimulo a los inversiones, el mayor dinamismo económico y la mayor recaudación, por un control mas fácil y el crecimiento económico mas rápido. Adam Smith hacía notar, analizando la carga tributaria, que los impuestos son, a veces, mucho más gravosos y molestos para el pueblo que beneficiosos para el soberano. Las mayores víctimas de la complejidad tributaria son los pequeños contribuyentes y las pequeñas y medianas empresas, con menos recursos de accesoria jurídica y contable. Un medio bajo de la imposición fiscal no es necesariamente menos dinero para el gobierno. ¿Por qué? Porque la gente está dispuesta a producir más y a pagar sus impuestos cuando el sistema es simple y las imposiciones fiscales son bajas. Rusia es el mejor ejemplo de ello. Cortesía de Héctor Tristán, LA NACION El autor es especialista en temas tributarios de Tristán & Asociados Beneficios Crecimiento económico: Al minimizarse la tasa impuesta a conductas productivas y eliminarse la doble tributación, los recursos son destinados en donde son más productivos, sin consideraciones tributarias. Menores tasas: Al eliminar elementos distorsionadores como desgravaciones, exenciones y variados regímenes de tributación para empresas, se amplía la base tributable, por lo que las tasas aplicadas pueden ser menores. Mayores ingresos: Existe un fuerte incentivo al ahorro y si las tasas son bajas, habrá un aliciente al trabajo. Por otro lado, alienta la inversión en tecnologías y maquinarias, por lo que la productividad de los trabajadores aumenta por eficiencia. Creación de empleo: Al coexistir tasas bajas y alto crecimiento se facilita la contratación de trabajadores poco calificados que antes no encontraban lugar en el mercado laboral. Ahorro e inversión: Tasas uniformes a todos los sectores que tributan logran que no se penalice la formación de capital y así se eleva la inversión y el ahorro."[28]

f. Impuesto plano y reforma

"En Europa del Este, en particular en Estonia, Rusia, Georgia, Eslovaquia, Lituania, Ucrania, Serbia y Rumania se acoge una propuesta del autor Alvin Rubushka, denominada impuesto plano o flat tax: un sistema fiscal en el que se aplica una tarifa a todos los contribuyentes, personas jurídicas o físicas, sin importar la fuente y la cantidad de las rentas.

La teoría estriba en que las imposiciones fiscales altas desalientan el trabajo, el ahorro y la inversión, porque el Gobierno toma parte del aumento de las ganancias de los sujetos, mientras las bajas animan el trabajo, el ahorro y la inversión.

El otro supuesto básico del flat tax es gravar más el consumo que la renta, con lo cual se abarata la recolección de los impuestos y aumenta la eficacia de la administración tributaria.

Freno a evasión. Según Rubushka, el sistema fiscal se simplifica porque se eliminan o se llevan al mínimo las exenciones o reducciones de renta. Se mantiene progresividad al excluir rentas que no alcancen determinado nivel de ingresos, eliminando los efectos perjudiciales de imposiciones marginales más altas, todo ello con el propósito de eliminar la evasión fiscal.

La propuesta de un impuesto flat para Costa Rica debe analizarse con cuidado, lo que no implica descartarlo a priori. La ventaja del sistema flat es que simplifica el sistema fiscal, pero, aunque sea proporcional, no es progresivo, lo cual implica que las clases medias pagarían mayor proporción de impuestos que quienes tengan mayores ingresos; además, el sistema se torna regresivo en tanto el peso lo llevan los impuestos sobre el valor agregado.

Mas, si el estudio de Ricardo Monge y otros para la OEA (2005) ha establecido que la inversión extranjera ha aumentado mediante el Régimen de Zonas Francas y con ello los encadenamientos locales, la decisión que se tome no debe ser teórica, sin que resuelva este problema de competitividad del país para el futuro; además, hay que tener claro que somos un país receptor de inversión, no exportador de ella.

Proyectos necesarios. Sin adoptar un sistema flat antes de contar con mayores estudios sobre su impacto, consideramos que para una reforma tributaria deberían tramitarse cuatro proyectos de ley separados -no conjuntos-, de redacción muy sencilla, que comprendan:

kUn impuesto de renta global con una tarifa para pymes (15%) y otra para el resto de las personas jurídicas (30%), que se unifiquen hacia la primera paulatinamente en el 2009; eliminar la opción de renta universal y que se incluyan las ganancias de capital, así como simplificar los gastos deducibles para todas las actividades, excepto para el sector agropecuario, con incentivos para las empresas que se establezcan en las zonas geográficas de mayor rezago económico y social, y con claro apoyo a la investigación y desarrollo.

k Ampliar la base del impuesto sobre el valor agregado.

k Un impuesto para no residentes que estimule su inversión en el país.

k Fortalecer la administración tributaria para que pueda cobrar los impuestos en forma eficiente.

El sistema tributario no debe servir a sí mismo, sino a un propósito claro, en nuestro caso el fortalecimiento del Estado social de derecho, con un sistema flexible, moderno y sencillo que garantice la seguridad jurídica de los contribuyentes.”[29]

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